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Address...before the Committee on Taxation...

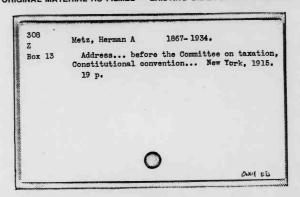
New York

1915

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Address

OF

HERMAN A. METZ

Before
The Committee on Taxation
Constitutional Convention

ASSOCIATES OF PRIVATE CHARITIES, INC.
51 Chambers Street
New York
1915

Public Hearing

OF THE

Committee on Taxation

Hon. MARTIN SAXE, Chairman, Presiding

Senate Chamber, Capitol, Albany June 1, 1915, 8 P. M.

Notes of Address against the Amendment $$^{\mbox{\scriptsize by}}$$ MR. METZ

CONSTITUTIONAL CONVENTION

Public Hearing of the Committee on Taxation

Hon. MARTIN SAXE, Chairman, Presiding

Senate Chamber, Capitol, Albany, June 1, 1915, 8 P. M.

Notes of Address against the Amendment by MR. METZ

Mr. Chairman and Gentlemen:

I appear as a citizen, manufacturer, employer of labor, taxpayer, former Comptroller, and former member of the State Board of Charities; interested in civic affairs and the taxation of property for state and municipal revenue. I also speak for a number of wellknown citizens, all connected with works of charity, and incorporated under the title, Associates of Private Charities.

I am opposed to the taxation of any charitable or religious institution for the following reasons:

1. I am against increased taxation.

To tax the institutions will increase the burdens now borne by them. I know they are strained to the limit; any added financial burdens will inevitably tend to curtail their work, cripple or drive them out of business. Any substantial decrease in their numbers or activities will, of necessity, compel the public to take over work now done by them. The public cannot do this work for 200% increase over what is now expended on it.

2. To tax the institutions will not decrease the general rate, but raise it. I have absolute knowledge on this matter, obtained through years of experience. Today the institutions are contributing more than two-thirds of all the cost to them of doing the public charitable work—and they entirely furnish the plants in which to do it.

Tax them—and they must add just so much more to their expenditures. In other words, you propose to penalize them—with the result that the city must pay them as much more as the tax amounts to, and if they go out of business, there is the alternative that the city must carry the whole burden, which it cannot do now, and never can do.

3. As a suggestion only of what there is in this idea, or what it may mean to the taxpayer, consider this fact:

In 1913 the City of New York paid the institutions, for city instances or patients, \$4,585,833.12, but the institutions expended \$11,867,187.34. Besides that, the private institutions have from seventy-five to one hundred millions invested in their plants.

- 4. Take the Long Island College Hospital as an illustration, which well serves to convey the underlying principle of them all. That Hospital has been the recipient of the voluntary benefactions of Brooklyn's best citizens for years, and its plant is worth over \$3,000,000. Among its fine buildings are the Polhemus Memorial Clinic, the Hoagland Laboratory, the Dudley Memorial, Nurses' Home, the Maxwell Memorial Administrative Building hospital wards, and last week they opened the Arbuckle Memorial ward building, with 175 beds, of which 143 are free. To sustain these free beds, the Arbuckle sisters have just given an endowment of a quarter of a million.
 - 5. Take the New York Hospital.

In order to more completely understand the self-destructive and short-sighted element in the movement to tax the institutions, consider the great New York Hospital, which received its charter by royal grant June 13, 1771, from King George III. Its beneficent life and ministration has been continuous from that day to this.

Today it has the two large hospitals on Fifteenth and Sixteenth Streets, near Fifth Avenue, the House of Relief in Hudson Street, the Bloomingdale Asylum or Psychopathic Department in Westchester, and the Convalescent Homes there.

The Hospital has the largest ambulance service of any hospital in the city, the House of Relief being an emergency hospital only, and for many years, and wholly at its own charges, has cared for the great business district south of Canal Street. In 1914 the New York Hospital made 12,374 ambulance calls.

(D-11----- in 1014 mode 12 221 embulance calls)

(Bellevue in 1914 made 12,321 ambulance calls.)
In 1914 the New York Hospital treated in wards and
rooms, patients
In 1914 the New York Hospital treated, out patients 37,24
The ambulance surgeons treated without bringing to the
hospital 7,92
In the Bloomingdale Hospital, permanent patients 55
In the Convalescent Homes 1,02
Total number of patients

(Bellevue, our largest City Hospital, in 1913 cared for 41,376.)

In the main hospital	69 % were free.
In the Hudson Street Hospital	91.4% " "
In the Bloomingdale Hospital	16.5% " "
In the Convalescent Homes	100 % " "

The year's current expenses for maintenance were \$729,913.43.

(The maintenance cost in Bellevue, 1913, for 23,000 fewer patients was \$862,053.94.)

From all the pay patients they received less than 65% of the expense for care and maintenance.

There was a deficit in 1914 of \$41,203.

Their President felicitated the Board of Governors on this excellent showing:

Because in 1911 the deficit was \$96,270.72.

" 1912 " " 86,602.34.

" 1913 " " 95.884.79.

For more than a hundred years prior to 1913, this Hospital received no public money.

But its contributors have raised and expended millions on this charitable work.

Here, then, is one of the largest, most important and finest hospitals in the country. Its eminent medical and surgical staff last year published and sent out to the world more than twenty standard treatises on professional matters.

This Hospital, as a fact, gave about seventy per cent of all its care and treatment free. Until last year it received no public money for patients, and for the comparatively few cases for which it received a per capita from the city averaging \$1.12 5 per day, it expended upon these very cases a per capita of \$2.46, and for years has had an operating deficit to make up, as already mentioned.

Now, consider,—this Hospital, costing the public nothing, has in one hundred and forty-four years created an equipment in buildings and accessories to the value of over \$12,000,000. It is no care to the public. But it is wisely and successfully used every day in the year to the limit of its capacity.

Its management is by citizens of the highest business and social standing, who freely and as a duty to humanity give their services, safeguard the investments contributed by benefactors, themselves also among the large givers; and they maintain this great establishment at a high standard of excellence and efficiency.

Its medical boards are of the most eminent men in the profession. Its general work is of great magnitude, in some respects larger than the largest. Moreover, it is a teaching hospital affiliated with the medical schools. As has been said, almost threefourths of its work is freely given to the poor.

Every patient of this class would have to be treated in a public hospital, and the entire cost borne by the taxpayers, if it were not for this Hospital.

If this Hospital should cease its service, the city would immediately have to provide hospitals and equipments in which to tretat over 40,000 patients per annum, just about the number cared for in Bellevue in 1913. Does the city wish to build and maintain another Bellevue in which to do the free work now done in the New York Hospital?

The city that would tax such an institution as the New York Hospital does not deserve that so great and noble a monument to humanity and charity should be within its borders.

And what is said of this Hospital, in essence, though differing in various lines, is true of all the hospitals—of St. Luke's, Roosevelt, Presbyterian, Flower, Knickerbocker, Polyclinic, St. Vincent's, St. Francis, Post Graduate, Methodist Episcopal, and all the rest. They are great and free contributors to the safety and preservation of human life. In 1913, 59% of all the patients treated in the Presbyterian Hospital were free, and they receive no public money. Facts like these must make us think, especially when upon this floor to-night it has been claimed that our hospitals are established as money-making propositions.

Thus is demonstrated that to tax these institutions would be not to reduce the general burden of taxation, but to increase it.

This statement of facts also illustrates the same principle in the children's institutions and in the Parochial Schools, and I include the churches as well. Tax them, cripple them, put them out of business, and the taxpayer will immediately be compelled to shoulder the burden of the tax, or be taxed for the whole work in its entirety.

This is not a question of politics. It is a question of civic economy and sound sense. I do not propose to smite the hand that lifts my burdens, but to thank God and let it alone. The proposition to tax these institutions is thoughtless, an hallucination, a scandal, a madness, an affront to intelligence.

Now, let me offer you as an illustration an institution of another kind. It is typical and a leader in its class.

6. The New York Juvenile Asylum:

A pioneer home and school. In annals absorbing, in example emulated, in influence increasing, in results remarkable, and now, after 64 years of splendid endeavor, it is at the full tide of its career.

Begun in 1849, it was the expression of a conviction rooted in the hearts and consciences of a few of New York's leading citizens, that dependent children could no longer be left in the soulless public institutions in charge of criminals, or wandering in the streets.

The school received its charter from the State in 1850.

This was a great undertaking and nobly begun by able men. Apollos R. Wetmore, Peter Cooper, Charles O'Connor, Luther Bradish, Benjamin F. Butler, Robert B. Minturn, Solomon Jenner, the Quaker, and others stirred the city as they laid the foundations of this school. Today the names on the roll of its directors read like a list of our first families, and the work of the founders has been carried on by sons and grandsons.

This Asylum, begun for boys and girls without regard to creed or color, was really a Protestant organization, yet in 1854, 50% of the children were natives of Ireland. In 1889, 10% of all admissions were German. In 1897, 21% of the admissions were Italians. In 1900, 21% were Russian Jews.

This Juvenile Asylum not only led all the charitable community, but opened the door for the other branches. Twelve years after the Asylum was incorporated the Catholics began the Protectory; the Germans and the Jews followed the new fashion much later, but as soon as they could.

So impressed was the public with the work of the Asylum, so marked was the change in the care for children, so satisfied was the State to unload its responsibility for child welfare upon private individuals, that it made the Asylum several grants for building purposes. From 1853 to 1869, the date of the State's final contribution, these sums aggregated \$160,000.

The State for many years, however, adopted this plan as a policy and granted to responsible incorporators certain amounts for the purpose of helping erect homes for dependent children. The State well understood that the moneys used for this purpose were but a part of the cost required, and from time to time both encour-

aged and assisted new institutions to extend their activities so as to care for all the needy classes. That the State acted wisely is attested by the history of the institutions for over half a century.

During this period, however, the public, having become educated to expect the different sections of the community to care for the class in which each had its special interest, so crystallized the idea that very soon, as a matter of course, the Protestants, the Catholics and the Jews each began to look after their own. Today they expect to do it, want to do it, do not want to be hindered in doing it, and the State ceased making these grants to private institutions for plants and buildings about twenty years ago. And this help and approval, once given by the State, is a first-class argument against the taxation of the institutional properties now.

Note now the progress of the Juvenile Asylum. Blessed from the very beginning with leaders of the enterprise, men capable of seeing to the horizon, they built in 1856 the best congregate insti-

tution of its time.

The directors profited by experience. They held together, they added able men, and benefitted immensely from their advice and management. Thus the institution became especially indebted to one director, the late Andrew H. Green, foremost of New York's Comptrollers. Apollos R. Wetmore served as President of the Board twenty-seven years, and when he died in 1881, Peter Cooper, at the age of ninety, presided at a memorial service in the Chapel of the Asvlum.

Precisely as these gentlemen were the first to see the needs for a large institution, which became the inspiration and model other institutions, so were they the first to realize its limitations. They learned that it is not the crowd, the mass, but the unit, the individual, upon whom the effort must center and in whom the development and education takes place.

In 1897 Mr. Mornay Williams, after ten years' service as a director, came to the Presidency of the Board.

He realized that the time had come for a new development.

In 1900 Mr. Charles D. Hilles brought his technical training, experience and enthusiasm, and together these two able men saw a children's village of independent cottage homes and community life in the open country. They found it all.—a picture, a dream,—come true at Dobb's Ferry. Here, with 286 acres of land, they founded farms, gardens, landscaped village and park, winding roads, lawns, trees, thirty-five picturesque and beautiful bildings (the number still growing), perfect drainage, sanitation,—and a

future. The cost to date, in money, is \$1,764,951.14, all but \$160,000 contributed by the institution, and there would or should have been no debt,—but the kind City of New York, which reaps all the fruits and advantages of these humanitarian organizations and efforts and has in the school about 600 of its boys needing instruction and training, does not pay what it costs to maintain and educate them.

The city could not duplicate now the Asylum's plant as near Manhattan for \$5,500,000; could not maintain it for three times what it now costs annually. So long as the property is used as a great moral and educational force for wayward children, the city's children, the city should pay enough to support it. Since it does not, there is a mortgage for \$45,000, with interest, to pay.

However, the pioneer Juvenile Village School and plant boldly senonstrated what was needed. The movement, well justified, was son joined, first, by the Jewish Protectory at Hawthorne, and, later, by the Sheltering Guardian Society at Sherman Park. Both created real cottage villages at a great cost, and the Catholic Agricultural School and Farm at Lincolndale has followed the lead.

This Institution's work has not been done in a corner. During those sixty-odd years of service it has sheltered, ministered to, and instructed 41,513 children, and has adopted into homes and ap-

prenticed over 8,000.

Today it has successful and useful graduates all over the country and many of these write of their regard for the care and training they received.

The Institution has always stood for the best possible preparation for the work of life and for good citizenship. The country's greatest men have been interested in its work. Lincoln, in 1860, sent this message:

"Tell the boys of the New York Juvenile Asylum that they must follow truth, justice and humanity if they wish to become useful and honorable men."

This apt advice is still a living and inspiring influence.

President Taft visited and addressed the school in 1912 and was so much impressed with all he saw, the homes, the boys, their appearance, sincerity, possibilities, that he made a return visit and address May 15th, this year. His presence gave an abiding importance and prominence to the school.

Clearly, yes, clearly, an institution with such a history, such a noble company of directors and well-wishers, with a population

of boys beyond parental restraint and home influence, needing to be saved to the good and self-supporting citizenry of the State, needing to be turned from evil, prevented from crime; boys already entering into bad ways, caught up by the police, committed by the courts, and yet probably more sinned against than sinning,—yes, surely such a school for such a purpose should be taxed. And the good men and women who voluntarily brood over wayward boys for the love of them, seeking through the way of duty to save them to themselves and the State, should pay taxes, and deserve to pay taxes, for their temerity. How good it is to toil for the dependent children of appreciative New York!

Let the State put a penalty upon all good citizens who already make sacrifices to serve and save the commonwealth.

In Conclusion:

The proposition to tax the institutions is short-sighted, lacking in appreciation and honesty or the spirit of fair dealing. This proposal seems to me so shocking, in its disregard for the good work of the generous and charitable citizens who, year after year, roll up these enormous sums for the injured and the sick, without regard to race, creed or color, that I almost question its good faith. Is it the rattling of socialism gone to seed?

Shall this kind of property, and it is all this kind, be taxed? Shall the State say to the generous benefactors of the sick and poor, "Keep your money; we are going to do this work by general taxation; or if you venture to do it or dare to do it, we will tax you for your temerity."

As a citizen, desiring the greatest good of the entire community, and that includes the taxpayers, I, for many others and for myself, say no. I protest against it.

Data Relating to

Public and Private Hospitals and Children's Institutions

in New York City

Used in part by HERMAN A. METZ

In an Address against the proposal to

Tax Orphan Asylums, Homes, Hospitals and Churches

before

The Committee on Taxation

Constitutional Convention, Albany, Evening of June 1, 1915

Hospital Facilities in New York City, 1913

Private Hospitals Supreme.

The following figures clearly show that the city must rely upon the private hospitals.

The Situation, as to Bed Capacity in Private Hospitals Transacting Business with the City and Placed in the Budget:

Full No. of Beds
8,143
780
521
2,210
1,021
1,150
2,720
Total, 16,545

Public H	Iospitals
DEPARTMENT OF CHARITIES (General Hospitals) Beds	Bellevue and Allied (General Hospitals) Beds
Bradford St.	Bellevue
(Tuberculosis Hospitals) Sea View	Beds 4,705 1905

^{*}There are three new hospitals making plans to build. Several important hospitals will soon build, greatly enlarge, or are now building. A combination of two large hospital and the medical department of Columbia University is under way, involving an expenditure of over \$17,000,000. These proposed new institutions will add over a thousand best of The Rootevelt, St. Luke's, Women's, Presbytrain, Hahnemann and several important general and special hospitals, taking charity patients at their own charges, are not included in the table above. Several would be glad to take city patients if the business arrangement with the tily was reliable or satisfactors.

The Founding Hospital and the Narsery and Child's are not included.

A verification of these figures was made by the Finance Department in 1914.

From these facts it is seen that in bed capacity the public hospitals are hopelessly outclassed by the private hospitals.

The ratio of difference is likely to continue.

The spirit of private charity will never be extinguished.

Emergency Ambulance Work

The Ambulance Service illustrates the capacity and efficiency of the private hospitals. In this field they are supreme.

Public	Private	Tota
31,803	33,009	64,812
4,300	5,348	9,648
	1,889	1,889
6,131	27,506	33,637
	4,467	4,467
42,234	72,219	114,453
32	(13 motor an	nbulances)
	31,803 4,300 6,131 42,234	31,803 33,009 4,300 5,348 1,889 6,131 27,506 4,467

Cost of Care and Maintenance in Private Hospitals, 1913

Total, 106

	Day's Care	,		
Total Days	& M'tnce	Amount	Amount	Reported
Care and	Paid by	Received	Expended	Value of
M'tenance	City	from City	by Hospital	Real Estate
Catholic1,173,146	587,806	\$528,155.51	\$1,295,818.58	\$7,869,239.70
Protestant1,194,879	408,016	388,559.81	2,786,385.35	21,953,245.67
Jewish 465,717	221,910	215,906.78	1,124,235.58	5,384,738.40
2833742	1 217 732	\$1 132 622 10	\$5 206 430 51	\$35 207 223 77

Average per capita in all Hospitals-\$2.08.

Catholic Hospitals, \$1.16 (Cost of supervision and nursing by religions not included); Protestant Hospitals, \$2.34; Jewish Hospitals, \$2.75.

Rates of Payment to Private Hospitals, 1913

The 4	City paid				
for	Medical	cases,	per	diem	\$1.00
for	Surgical	cases,	per	diem	1.10
for	Tubercu	lar cas	es. 1	oer diem	.80

Contrast: The per diem, per patient, cost in Bellevue and Allied Hospitals, Annual Report, 1913.

*Bellevue	\$1.89		
*Gouverneur	2.14		
*Harlem	1.96		
*Fordham	2.05	Average	\$2.01

Before publishing the per capita costs, these always omitted items should be properly charged up by both the Bellevue Board and the Department of Charities. They are regular annual expenditures, though made through another denartment.

another department.	
1913. Bellevue and Allied Hospitals. Cost of electric current, gas, lamp, etc. (furnished by Department Gas and Water	
Supply)	\$39,608.90
Furnished by Board of City Record—cost of printing stationery, etc.	22,396.80
1913. Department of Charities, cost of electric current, gas, etc.	\$62,005.70
(furnished by Department of Gas and Water Supply)	\$95,276.10
†Cost of printing, stationery, etc. (furnished by City Record)	27,801.49
	\$123,077.59

A Contrast meriting thought:

For 1.217,732 days accepted in the general private hospitals, the

pitals, the City would have expended (not whole cost)..... 2,285,242.20

Summary.

This survey demonstrates clearly that the private hospitals, in beds and equipment, are equal to the demands of the city for medical and surgical service. That, in spite of burdensome and uncertain conditions, they are meeting all present requirements, as well as anticipating the development in population. Under proper relations and equitable terms these private hospitals would supply every need of the city not now practically provided for in the public hospitals. If given a "square deal," through their service, enormous sums would be saved the taxpayer and great satisfaction and contentment be given the sick and injured.

It cannot be denied that all of us, whether so poor as to be entirely dependent, or able to pay our way, when sick or hurt desire most to be with those in whom we have entire confidence, the ones who speak the language of our fathers and practice the faith in which we were born.

Institutions for Children, 1913
Total Days Days Paid Money Money

		Care and Maint'nce	for by City	Received from City	Expended by Institutions	Value of Real Estate
Catholic		. 5,446,250 . 1,340,345	4,497,281 990,171	\$1,659,137.18 431,830.79	\$2,411,695.08 712,978.19	\$10,317,330.64 2,377,801.00
		6,786,595	5,487,452	\$2,090,967.97	\$3,124,673.27	\$12,695,131.64
Protest't		. 1,281,067	909,365 221,168	\$336,711.98 100,313.89	\$788,332.45 169,263.58	\$2,901,275.21 1,916,306.31
		1,530,018	1,130,533	\$437,025.87	\$957,596.03	\$4,817,581.52
Iewish	Dep	. 1,176,219	1,160,915	\$398.964.47	\$706,937.54	\$3.884.252.07
, and		125,171	117,700	61,447.85	115,156.25	684,687.67
		1,301,390	1,278,615	\$460,412.32	\$832,093.79	\$4,568,939.74
Tota	ıls	9,618,003	7,896,600	\$2,988,406.16	\$4,904,363.09	\$22.081.652.90
Total ex	penditu	ares by th	e instituti		cluded.	. \$2,988,406.16 . 4,904,363.09
1 ne	City c					
		SON	IE CONT	ROLLING F.	ACTS	
Children The The In these in 19	in city increas City P school 13, the	institution ie in cost farental an is, for insi annual p	ns as certa will be mo ad Truant truction ar er capita c	in researchers re marked in Schools furni ad educationa cost was	ole it to care is have propose them than in sh an illustrate supplies only	ed, the hospitals. ion.
					Total	
2. The C	ity on	ve the origin	nto institut	lama fan adaa	ation an annua	
per c	apita c	of	ate institut	ions for eauce	ation an annua	\$15.00
For care	and m	aintenance	, per capit	a per annum.		130.00

Total.

\$145.00

^{*} Not including cost of electricity, gas, printing, stationery, etc., furnished by Board of City Record, or plant, interest on investment, depreciation, etc.
† This item will be increased in 1914, probably 30 per cent.

COST IN PUBLIC SCHOOLS

These figures, as in the public hospitals, are much less than the real cost.

Annual per capita cost in 1913 for

Instruction and Educational Supplies
based on average daily attendance*

1. Day Elementary Schools	\$40.24
2. Day High Schools	104.74
3. Vocational Schools (Boys)	86.48
4. Manhattan Trade School (Girls)	142.32
5. Parental and Truant Schools	262.09
6. Evening High and Trade Schools	29.43
7. Evening Elementary Schools	11.06

For the year 1914, if the total appropriation for the Department of Education (tax budget), \$38,303,06.92, is divided by the average daily attendance in the day schools (elementary, high, training, vocational, parental and truant) 678,153, the resulting annual per capita cost would be \$56.33. This of course is not a true figure since appropriations for vacation and evening schools, playgrounds, recreation centers, etc., are included in the dividend and are not represented in the divisor. The same figure for 1913 gives an annual per capita cost for all activities of \$\$4.07.

When the cost of what is omitted in the per capita figures given is considered—the amounts are so much understated that they can be quoted with safety.

3. Please consider this—Every child outside an institution must go to school. If the child within is taken out, the child will cost the city \$40.24 if it goes only so far as the elementary schools. If you calculate that the child costs the city \$40.24 for education in or out, and subtract that sum from what the city pays the institutions, \$145.00, the child in the institutions costs really and only \$10.47.6.

This is the truth, for out of the institution the child will cost \$40.24 or very much more. This fact may have a bearing on the Widows' Pension law. Under that law the widow is to receive the same amount, or not to exceed the amount paid to the institutions. The amount of cost then in the public school should it or should it not be deducted?

4. The institutions cannot be diverted from their work. The city cannot undertake it. The financial side alone makes it utterly impossible. The institutions have always been a necessity, both on account of the work they do, and the relief they give to the taxpaying community. They are today more vitally necessary than ever before.

To conclude

How unjust and unreasonable does the proposition to tax the institutions appear in the light of these facts. Today the private institutions, largely at their own charges, are doing a great and indispensable work for the community, and doing it better and cheaper than can ever be done in public institutions. This work should be commended and assisted. To add to its burdens by taxation and thereby make it more difficult, is not the part of good citizenship.

ary of Work in Private Charitable Institutions, 1913

ing.	Summary of Work in Private Charitable Institutions, 1913	ork in Priva	te Charital	ole Instituti	ons, 1913		
No. of Institutions	Total Days Care and Mainten- ance	Days paid for by City	Number of Children	Money Received from City	Money Expended by Insti- tution	Value of Personal Property	Value of Real Estate
39 Children's Institutions	7,903,536	6,567,561	25.397	\$2,394,813.63	\$3,906,965.47		\$3,789,375.43 \$17,102,857.9
47 General Hospitals	2,190,598	813,745	:	789,030.46	4,337,360.46		31,094,110.5
4 Tuberculosis Hospitals	458,321	362,669		296,975.65	336,991.80		1,226,224.2
10 Institutions for the Blind, Crippled and Defective	297,155	190,077	802	128,500.68	374,982.05	670,172.71	1,995,730.5
13 Reformatory and Delinquent Institutions	1,714,467	1,328,739	10,528	593,622.53	997,398.02	401,882.75	4,978,794.98
7 Eye, Ear and Throat Hospitals	155,648	34,369	:	32,071.19	382,674.48		1,491,104.1
11 Dispensaries (187,888 Treatments)	(187,888 Treatme	(smt	:	2,750.00	47,429.00	:	252,500.00
6 Maternity and Babies' Hospitals	184,823	41,318	:	46,615.99	440,486.61	:	2,886,888.9
14 Miscellaneous—Sanitariums and Homes, Seaside Hosp., Chil- drevis Aid Soc. S. P. C. C., Home for Aged, Floating Hosp., Cancer Hospital	357,432	37,704		301,452.99	1,042,899.45		8,049,249.30
	13,449,868	9,376,482	36,727	\$4,585,833.12	\$4,585,833.12 \$11,867,187.34	\$4,861,430.89	\$4,861,430.89 \$69,077,460.7.

Personal Property not specified above, not less than.....

5,000,000.00

16

^{*} Kindly note that the foregoing figures do not include the expenditures for maintenance and operation of the school plant and for professional and business control.

Work in	Drotestant	Institutions	 Lionnitale	1012

No. of Institutions	Total Days Care and Mainten- ance	Days paid for by City	Number of Children	Money Received from City	Money Expended by Insti- tution	Value of Personal Property	Value of Real Estat
8 Children's Institutions	1.281.067	909,365	5,794	\$336,711.98	\$788,332,45	\$1,584,693.95	\$2,901,275,2
26 General Hospitals	1,000,665	347,966		327,954,22	2,342,449.55	41,001,050.50	19,041,356.7
1 Tuberculosis Hospital	37,839	32,736		26,170.40	44,784.52		115,000.0
5 Institutions for Blind, Crippled					.,,		110,000.
and Defective	99,240	43,922	256	34,098.90	175,168.09	587,112,25	1,440,448.2
4 Reformatory and Delinquent							- '
Institutions	248,951	221,168	1,079	100,313.89	169,263.58	42,640.17	1,916,306.3
7 Eye, Ear and Throat Hospitals.	155,648	34,369		32,071.19	382,674.48		1,491,104.1
1 Dispensaries(2,750.00	47,429.00		252,500.0
5 Maternity and Babies' Hospitals	156,375	27,314		34,435.19	399,151.28		2,796,898.9
8 Miscellaneous	139,253	18,618		280,720.69	812,853.26		5,838,828.8
	3,306,926	1,635,458	7.129	\$1 175 226 46	\$5,162,106.21	\$2,214,446,37	\$35,793,708,4
Personal Property not specified abo		n				2,000,000.00	
Personal Property not specified abo	ve not less tha	n					
Personal Property not specified abo	we not less tha	atholic Instit			1913	2,000,000.00	
	Work in Ca	atholic Instit	utions and	Hospitals,	1913 Money	\$4,214,446.37	
Personal Property not specified abo	Work in Ca Total Days Care and	atholic Instit	utions and	Hospitals,	1913 Money Expended	2,000,000.00 \$4,214,446.37 Value of	Value of
	Work in Ca Total Days Care and Mainten-	natholic Instit Days paid for by	utions and	Hospitals, Money Received	1913 Money Expended by Insti-	2,000,000.00 \$4,214,446.37 Value of Personal	Value of
	Work in Ca Total Days Care and	atholic Instit	utions and	Hospitals,	1913 Money Expended	2,000,000.00 \$4,214,446.37 Value of	
vo. of Institutions	Work in Ca Total Days Care and Mainten-	natholic Instit Days paid for by	utions and Number of Children	Money Received from City	1913 Money Expended by Insti-	2,000,000.00 \$4,214,446.37 Value of Personal	Real Estat
vo. of Institutions 7 Children's Institutions	Work in Ca Total Days Care and Mainten- ance	natholic Instit Days paid for by City	Number of Children	Hospitals, Money Received	Money Expended by Institution	2,000,000.00 \$4,214,446.37 Value of Personal Property	Real Estat \$10,317,330.6
io. of Institutions 7 Children's Institutions 3 General Hospitals	Work in Ca Total Days Care and Mainten- ance	Days paid for by City 4,497,281	utions and Number of Children	Money Received from City	Money Expended by Insti- tution \$2,411,695.08	2,000,000.00 \$4,214,446.37 Value of Personal Property \$1,057,940.50	Real Estat \$10,317,330.6 6,951,739.7
To of Institutions 7 Children's Institutions	Work in Ca Total Days Care and Mainten- ance 5,446,250 808,886 364,260	Days paid for by City 4,497,281 311,491 276,315	Number of Children	Money Received from City \$1,659,137.18 305,902.91 222,252.60	Money Expended by Insti- tution \$2,411,695.08 945,455.59 258,762.35	2,000,000.00 \$4,214,446.37 Value of Personal Property \$1,057,940.50	Real Estat \$10,317,330.6 6,951,739.7 917,500.0
No. of Institutions 7 Children's Institutions 3 General Hospitals 2 Taberculosis Hospitals 3 Institutions for Blind, Crippled and Defective	Work in Ca Total Days Care and Mainten- ance 5,446,250 808,886	Days paid for by City 4,497,281 311,491	Number of Children	Money Received from City \$1,659,137.18 305,902.91	Money Expended by Insti- tution \$2,411,695.08 945,455.59	2,000,000.00 \$4,214,446.37 Value of Personal Property \$1,057,940.50	Real Estat \$10,317,330.6 6,951,739.7 917,500.0
To of Institutions 7 Children's Institutions 3 General Hospitals 2 Tuberculosis Hospitals 3 Institutions for Blind, Crippled and Defective Teformatory and Delinquent	Work in Cartal Days Care and Maintenance 5,446,250 808,886 364,260 171,162	Days paid for by City 4,497,281 311,491 276,315 136,538	Number of Children	Money Received from City \$1,659,137.18 305,902.91 222,252.60 85,335.89	Money Expended by Insti- tution \$2,411,695.08 945,455.59 258,762.35 111,857.63	2,000,000.00 \$4,214,446.37 Value of Personal Property \$1,057,940.50 31,410.47	Real Estat \$10,317,330.6 6,951,739.7 917,500.0 272,000.0
7 Children's Institutions 7 Children's Institutions 3 General Hospitals 3 Institutions for Blind, Crippled and Defective 7 Reformatory and Delinquent Institutions	Work in Ca Total Days Care and Mainten- ance 5,446,250 808,886 364,260	Days paid for by City 4,497,281 311,491 276,315	Number of Children	Money Received from City \$1,659,137.18 305,902.91 222,252.60	Money Expended by Insti- tution \$2,411,695.08 945,455.59 258,762.35	2,000,000.00 \$4,214,446.37 Value of Personal Property \$1,057,940.50	Real Estat \$10,317,330.6 6,951,739.7 917,500.0 272,000.0
7 Children's Institutions 3 General Hospitals 2 Tuberculosis Hospitals 3 Institutions for Blind, Crippled and Defective 1 Reformatory and Delinquent Institutions 4 Miscellaneous—Home Bureau,	Work in Cr Total Days Care and Mainten- ance 5,446,250 808,886 364,260 171,162 1,340,345	Days paid for by City 4,497,281 311,491 276,315 136,538 990,171	Number of Children 15,912 546 5 380	Money Received from City \$1,659,137.18 305,902.91 222,252.60 85,335.89 431,830.79	Money Expended by Insti- tution \$2,411,695.08 945,455.59 258,762.35 111,857.63 712,978.19	2,000,000.00 \$4,214,446.37 Value of Personal Property \$1,057,940.50 31,410.47 359,242.58	Real Estat \$10,317,330.6 6,951,739.7 917,500.0 272,000.0 2,377,801.0
No. of Institutions 7 Children's Institutions 3 General Hospitals 2 Tubestulosis Hospitals 3 Institutions for Blind, Crippled and Defective 7 Reformatory and Delinquent Institutions	Work in Cartal Days Care and Maintenance 5,446,250 808,886 364,260 171,162	Days paid for by City 4,497,281 311,491 276,315 136,538	Number of Children	Money Received from City \$1,659,137.18 305,902.91 222,252.60 85,335.89	Money Expended by Insti- tution \$2,411,695.08 945,455.59 258,762.35 111,857.63	2,000,000.00 \$4,214,446.37 Value of Personal Property \$1,057,940.50 31,410.47	Value of Real Estate \$10,317,330.6- 6,951,739,7- 917,500.00 272,000.00 2,377,801.00 49,786.13
No. of Institutions 7 Children's Institutions 3 General Hospitals 2 Tuberculosis Hospitals 3 Institutions for Blind, Crippled and Defective 1 Reformatory and Delinquent Institutions 4 Miscellaneous—Home Bureau,	Work in Cr Total Days Care and Mainten- ance 5,446,250 808,886 364,260 171,162 1,340,345	Days paid for by City 4,497,281 311,491 276,315 136,538 990,171	Number of Children 15,912 546 5 380	Money Received from City \$1,659,137.18 305,902.91 222,252.60 85,335.89 431,830.79	Money Expended by Insti- tution \$2,411,695.08 945,455.59 258,762.35 111,857.63 712,978.19	2,000,000.00 \$4,214,446.37 Value of Personal Property \$1,057,940.50 31,410.47 359,242.58	Real Estate \$10,317,330.6 6,951,739.76 917,500.00 272,000.00 2,377,801.00 49,786.13

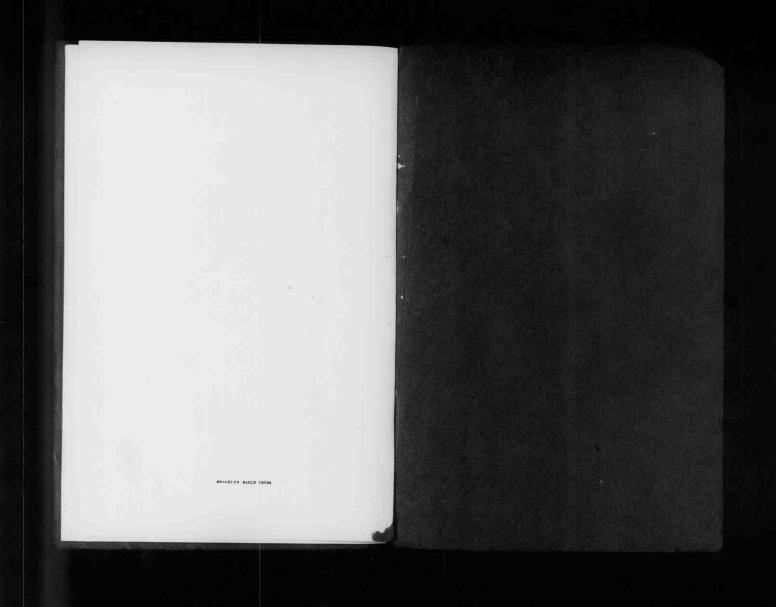
18

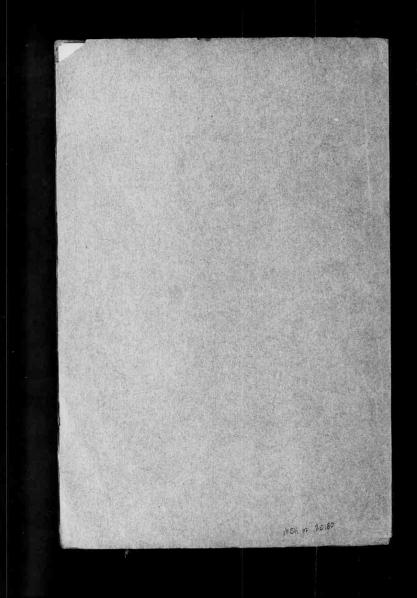
\$2,948,593.55

Work in Jewish Institutions and Hospitals, 1913

	No. of Institutions	Total Days Care and Mainten- ance	Days paid for by City	Number of Children	Money Received from City	Money Expended by Insti- tution	Value of Personal Property	Value of Real Estate
	4 Children's Institutions	1,176,219	1,160,915	3,691	\$398,964.54	\$706,937.54	\$1,146,740,98	\$3,884,252.07
	8 General Hospitals	381,047	154,288		155,173,33	1,049,455.32		5,101,014,14
	1 Tuberculosis Hospital	56,222	53,618		48,552,65	33,444,93		193,724.26
5	2 Institutions for Blind, Crippled and Defective	26,753	9,617	v	9,065.89	87,956.33	51,649.99	283,282.30
	2 Reformatory and Delinquent Institutions	125,171	117,700	4,069	61,477.85	115,156.25		684,687,67
	1 Maternity and Babies' Hospital.	28,448	14,004		12,180.80	41,335.33		90,000.00
	2 Miscellaneous—Sanitariums and Homes	208,132	10,056		7,500.00	217,832.07		2,160,634,38
		2,001,992	1,520,198	7,760	\$692,914.99	\$2,252,117.77	\$1,198,390,97	\$12,397,594,82
	Personal Property not specified above	ve not less than	1				1.500,000,00	412,007,007,102

\$2,698,390.97





END OF TITLE